

California Department of Corrections Financial Information Memo

SUBJECT:	FIM NUMBER:
HEALTH CARE SERVICES DIVISION	2003-11
AGENCY OBJECT CODES	
REFERENCES:	DATE: November 3, 2003
Memorandum dated November 26, 2002, <i>General Administration Program Cost Account</i> 24030 Mid-Year fiscal review meetings	

DISTRIBUTION

Executive Staff
Regional Administrators-Institutions Division
Regional Administrators-Health Care Services Division
Wardens
Health Care Managers
Associate Wardens, Business Services

PURPOSE

The purpose of this Financial Information Memo (FIM) is to publish a list of Operating Expense and Equipment (OE&E) codes, their definitions and examples, which are applicable to the Health Care Services Division (HCSD).

DISCUSSION

While the California Department of Corrections (CDC) is committed to provide "Truth in Budgeting", there has been some confusion on what are appropriate expenditures for the HCSD Program. To further assist in standardizing the posting of expenditures, the Financial Services Division and Health Care Services Divisions established a listing of OE&E object codes applicable to the HCSD.

ACTION REQUIRED

Effective immediately, the attached listing is to be utilized. The Regional Accounting Offices (RAO) will ensure expenditures to the Health Care program conform to this listing. Suggested additions or deletions to this listing are to be sent, via your RAO, to Timothy Gilpin, Administrator, Regional Accounting-North.

California Department of Corrections

Financial Information Memo

If you have any questions concerning this memorandum, please contact your Accounting Administrator. The contact for Headquarters and Paroles is William Dougherty, Accounting Management Branch, at (916) 324-6525 and for Institutions, the contacts are Timothy Gilpin, Regional Accounting - North, at (916) 323-3351 or Carol Gardemal, Regional Accounting - South at (909) 483-1554.

ORIGINAL SIGNED BY

WENDY STILL
Deputy Director
Financial Services Division

Attachment

cc: Regional Accounting Administrators
Regional Accounting Offices
Accounting Management Branch

California Department of Corrections Financial Information Memo

ATTACHMENT

HEALTH CARE OE & E CODES

GENERAL EXPENSE

204	Relocation
205	Dues & Memberships
206	Misc Office Supplies
215	Advertising
217	Mtgs./Conf/Exhibit/Show
223.10	Library
223.30	Subscriptions
226.01 & .02	Minor Equipment
227	Office Eq Rent/Maint/Repair
239	Not Otherwise Classified - Svcs/Rent
239.20	General Services PO Charges

PRINTING

244	Office Copier
245	Printed Forms/Stationary

COMMUNICATIONS

257.10	Telephone External
257.30	Telephone Equipment Purchases
257.50	Cellular Phone - AirTime
258	Not Otherwise Classified

POSTAGE

INSURANCE

288	Not Otherwise Classified
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TRAVEL - In State

TRAVEL-Out of State

TRAINING

332	Tng: Tuition/Registration Fees
337.40	IST- Medical Education
338.40	IST - Medical Education

FACILITIES OPERATIONS

WASTE REMOVAL

348.20	Medical Waste Removal
348.30	Hazardous Waste Removal

UTILITIES

CONS & PROF SERV

393	Medical Dept of Health
394	Other
413.01	Health & Med: Consultant-In-house
413.02	Health & Med: Contractual/Ext
413.06	Health & Med: Registry
413.07	Health & Med: Consultant - Community
413.08	Health & Med: Lab - Blood Bank
413.10	Medical Maintenance Contract

DEFINITIONS & EXAMPLES

Per Diem, Moving and Sale of Residence for Health Care staff
License renewals for medical staff
Supplies ordered for exclusive use in Health Care departments I.e. chart holders, X-ray folders
Focused advertising for Health Care positions
Focused recruitment fairs for Health Care positions
Lab & Medical books, resource directories
Subscriptions for Medical Journals
Specifically situated to the HC program, I.e. Wheel Chairs,
Specifically situated to the HC program, I.e. repair of Health Care Wheel Chairs, Dental Chairs.
Specifically situated to the HC program, I.e. rental of mattress, radiation badges, permits for equipment and Licensure expenses
DGS overhead charges for HC Pharmacy POs

Maintenance agreements for copiers purchased by HC
Forms ordered for exclusive use in Health Care departments I.e. medical service request forms, physician orders.

Telemedicine costs
Telephone equipment ordered exclusively for Telemedicine support.
Cell phones ordered for exclusive use by Health Care staff.
Pagers ordered for exclusive use by Health Care staff.

No charges

Medical malpractice Insurance

Travel expenses: Incurred by medical staff

Travel expenses: Incurred by medical staff

Tuition and registration fees for medical staff.
IST materials purchased for Medical Education training unit. Use '338.40' for services.
IST services purchased for Medical Education training unit. Inc. Cont. Med. Education.

No charges

Medical waste removal
Removal of biohazardous waste

No charges

Services purchased from Dept of Mental Health.
Services purchased from other medical Consultant & Professionals.
Contracted physician services, dental care, etc. costs if these services were provided within the institution.
Includes the technical portion of the community hospital service contracts.
Also, includes other contracted technical services, such as lab, x-ray, and private ambulance transportation contracts.
Nursing and pharmacy registry services costs.
Contracted physician services, dental care services, therapy services, etc. costs if these services were provided outside the institution in a community facility.
Costs for lab work/tests, blood, and blood related products purchased from blood banks.
Maintenance contracts for hospital medical equipment.

California Department of Corrections Financial Information Memo

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HEALTH CARE OE & E CODES

EQUIPMENT

453	Replacement Office Equipment
462	Replacement of Scientific Instrument & Apparatus
473	Additional Office Equipment
482	Additional Scientific Instrument & Apparatus

Equipment - specifically purchased for the Health Care program - Normally will not include EQ that is staff related.
Replacement of Major office Equipment (exclude chairs, desks, credenzas, etc.) specifically ordered by Health Care. I.e. Copiers
Major replacement of scientific instruments & apparatus for the Health Care program, i.e. Dental Chairs, blood Gas Analyzers, etc.
Additional new Major office equipment (exclude chairs, desks, credenzas, etc.) specifically ordered by Health Care. I.e. Copiers
Additional Major scientific instruments and apparatus for the Health Care program. I.e. Dental Chairs, blood Gas Analyzers, etc.

CLOTHING & PERSONAL SUPPLIES

503.10	Clothing
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Orthotics (special shoes) ordered by doctors.

SUBSISTENCE & PERS CARE

505.11	Recreational Therapy Supplies
505.15	Recreation-Psychiatric Rehab Supplies
506.20	Non-Ration Food Costs
516.20	Prosthetic Supplies
516.30	Narcotic Program Supplies
516.40	Surgical Supplies
516.50	Pharmaceutical Supplies
516.55	Removal/Disposal of Pharmaceuticals
516.60	HIV Drugs
516.70	Medical Supplies - Non-Drug

Supplies for recreational therapy programs managed by Health Care.
Supplies for psychiatric rehabilitation.
Cost of food to feed inmates outside the main feeding program, i.e. special diet meals prescribed by Health Care.
Supplies for prosthetics devices prescribed by Health Care.
Supplies for the **CRC** Civil Addict Program.
Use only for hospital and ER supplies.
Pharmaceutical Supplies.
Supplies for removal/disposal of pharmaceuticals.
Supplies for HIV Drug program.
Medical supplies other than drugs, such as bandages, compresses, dressings, gloves, radiology supplies, sutures, syringes, x-ray films, dental supplies, and surgical supplies.
Uniform allowance for Custody staff. (MTAs) Payroll Blanket 975.
Uniform allowance for non-Custody staff. (Nurse, etc) Payroll Blanket 975.

520.10	Uniform Custody
520.20	Uniform Non-Custody

Includes interest payments to individuals resulting from settlements/court orders on a Health Care issue when the interest is not included in a payment made to an attorney.
Penalties for late payment of Health Care prompt payment invoices.
Penalties for late payment of Health Care certified Small Business invoices.

545	Other Items: Interest Penalties
545.65	Prompt Payment Act Penalties
545.70	Small Business Penalties

568.90	Employee Property Claims
569.42	Modular Rental
609	Attorney Fees

Claims by Health Care employees for replacement of personal property.
Rental cost of modular buildings obtained strictly for medical purposes.
Use when CDC pays attorney fees for services that were not requested by CDC but CDC is obligated to pay for, based upon legal action. Health Care related cases.

609.25	Court Monitorship Fees
610	Payments to Attorneys

Court-ordered monitorship costs of Health Care cases.
Use to record any payment made to an attorney, including legal partnerships and corporations, that includes client proceeds from a Health Care legal action.

611	Tort Payments - Other Punitive & Damages
613	Tort Payments

Tort payments that do not involve physical or personal injury. DO NOT include Attorney Fees here. Health Care based cases.
Compensatory awards involving physical or personal injury. DO NOT include Attorney Fees here. Health Care based cases.

614	Taxes and Assessments
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Fines and Assessments for Health Care related issues. I.e. lack of a permit for Radiology.

616	Board of Control Claims
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Board of Control claims related to Health Care approved costs. I.e. Hospital invoices that were unable to be paid due to the lack of a contract.